

## FINANCE DEPARTMENT



### MISSION STATEMENT:

To provide the best possible financial services to customers, the general public, and other City departments; to review all City of Fresno financial transactions for propriety and legality; to ensure the safeguarding of City assets; and to report the City's financial position in an accurate and timely manner.



The Finance Department provides a wide range of support services to other City departments including accounting, financial reporting, budgeting, internal audits, payroll, billings, accounts receivable, accounts payable, cash management, portfolio management, business licenses, and cashiering. Overall responsibility for management of the City's finances rests with the Finance Director/Controller who also serves as the City Treasurer, a position appointed by the City Council. The Finance Director/Controller develops and recommends financial policies for the City Council and City departments. The Director/Controller

also provides oversight of all financial operations consistent with City Council goals and policies as well as State and Federal laws in accordance with generally accepted accounting principles. Responsibility for the Department's operations are delegated to and managed by the Assistant Controller, Budget Manager, and Revenue Manager.

The Finance Department consists of four divisions: Administration Division; Accounting Division; Budget & Management Studies Division; and Utilities, Billing and Collection Division.

**Administration Division:** Finance Administration is responsible for maintaining the financial integrity of the City. This Division provides financial policy coordination and development services to support all City finance operations. The Division develops the policies and procedures necessary to promote customer satisfaction, minimize costs, and maintain high service levels.



**Accounting Division:** The Accounting Division maintains the financial integrity of the City by providing high-quality, cost-effective financial services to internal and external customers. This Division provides full accounting services, including financial reporting, payroll, accounts payable, accounts receivable, investment portfolio management, and debt administration. The annual audit process is administered through the Division, which is also responsible for determining the propriety and legality of all the City's financial transactions. In addition, the Accounting Division's responsibilities include coordinating new revenue generating activities, and implementing systems and procedures to safeguard cash.



**Budget and Management Studies**

**Division:** The Budget and Management Studies Division provides administrative support to all City departments in the areas of budget preparation and administration; capital improvement programs administration; internal, financial, operational, and management analyses; and research projects. The Division also provides support for developing and conducting operational audits of City departments / programs in order to promote more efficient use of financial and operational resources.

**Utility Billing and Collection Division:**

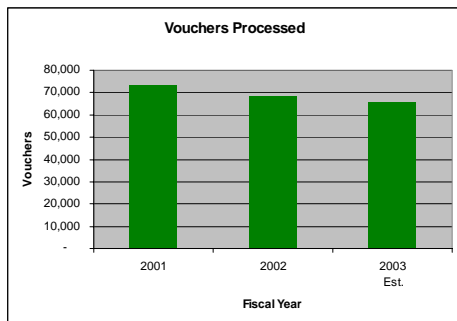
The Utilities Billing and Collection Division (UB&C) is committed to maximizing the collection of utility fee revenue while providing the highest level of customer service. This Division also includes the Business License Tax Section, which administers the City's business license tax program.



## FY 2002/2003 ACCOMPLISHMENTS

## Accounting Division

- Successfully completed the comprehensive capital asset inventory (including infrastructure) for all City governmental funds. This effort, required by the Governmental Accounting Standards Board (GASB) Statement 34, resulted in asset inventories that exceeded \$1.12 billion and will be reported in the new financial statement reporting format.
- Successfully implemented new State software for Transit, State Controllers, Citywide State Controllers, and Streets Reports.
- In a joint effort with the Public Works Department, Finance staff refined the City's Impact Fee Report to provide more detailed information about the financial activity of the City's 200+ Urban Growth Management (UGM) funds. The collective cash of these funds exceeds \$46 million. The Impact Fee Report received a favorable audit for FY 2003.
- Implemented new procedures for remittance of Sales/Use tax. The new procedures provide for greater assurance that the 1.5 percent component for Local and District taxes will be properly credited to the City and to local districts.



- Conducted three Peoplesoft training classes for the benefit of approximately 40 employees from other City departments. The program provides application training for the General Ledger modules including direct input and output. This training has resulted in more proficient use of the software.
- Worked with Personnel Services to implement a complete Flexible Spending Account (FSA) program of which approximately 250 City employees participated.
- Developed and issued an extensive Request For Proposal (RFP) for banking services and successfully implemented a new and more advantageous contract for banking services. Fees for services were lowered by approximately 15 percent.

## Budget &amp; Management Studies Division

- Coordinated the development and production of a balanced budget that provided the resources to improve safety, beautification, infrastructure, and City services. The budget document was presented in a new format that included a separate book that provides details of the Citywide Capital Improvement Program (CIP).
- An Interdepartmental Charge Study was conducted for charges by the Internal Service Funds (ISF). The study reviewed the methodologies applied by each ISF to determine if charges are reasonable, appropriately calculated, and communicated to their client departments. This study resulted in recommendations implemented by the ISF departments that will positively impact the FY 2004 budget.
- The Budget and Management Studies Division organized a Citywide effort to develop strategies that will mitigate the budget impact of fiscal issues related to unforeseen operational expenses, State diversion of revenue, and potential economic downturns.



## FY 2002/2003 ACCOMPLISHMENTS

## Internal Audit

- Performed oversight and ongoing assistance to City Management in the implementation of over 50 Macias Group recommendations for improved efficiencies and cost savings within City operations.
- Performed oversight and assistance to various City departments in the implementation of the Maximus User Fee Study to identify a potential \$5,000,000 in additional user fee revenue Citywide.
- Completed various Social Services Contract Compliance audits representing approximately \$160,000 in General Fund monies for improved internal control and fiscal management of these monies by the providers of these services.

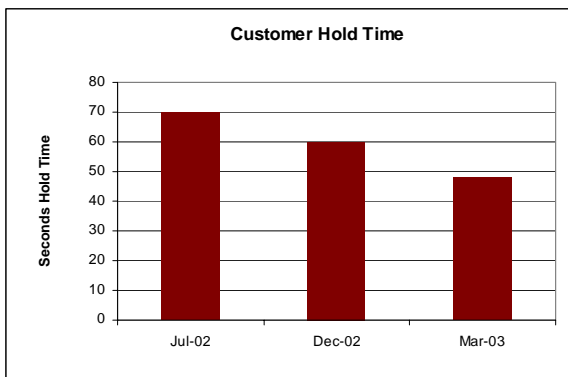


## Finance Administration Division

- The Finance Administration Division executed restructurings of three debt issues, resulting in savings of \$692,000 for FY 2003 and net present value savings of over \$1 million through the lives of the debt issues.

## Utility Billing And Collection Division

- The Business Tax Division successfully added two outside auditors focused on auditing of all the Hotel/Motels in the City's Transient Occupancy Tax (TOT or Room Tax) program by the end of FY 2003. After completion of that project, the Division will focus on field support of the City's business tax program; this will include discovery efforts of new businesses as identified by the existing license representatives.



- The UB&C Division implemented a number of economical changes that resulted in improved customer service levels (faster call response times) despite a reduced number of customer service representatives.
- The UB&C Division anticipates utilizing an on-line account information reference and a bill-paying feature scheduled for implementation by July 1, 2003.

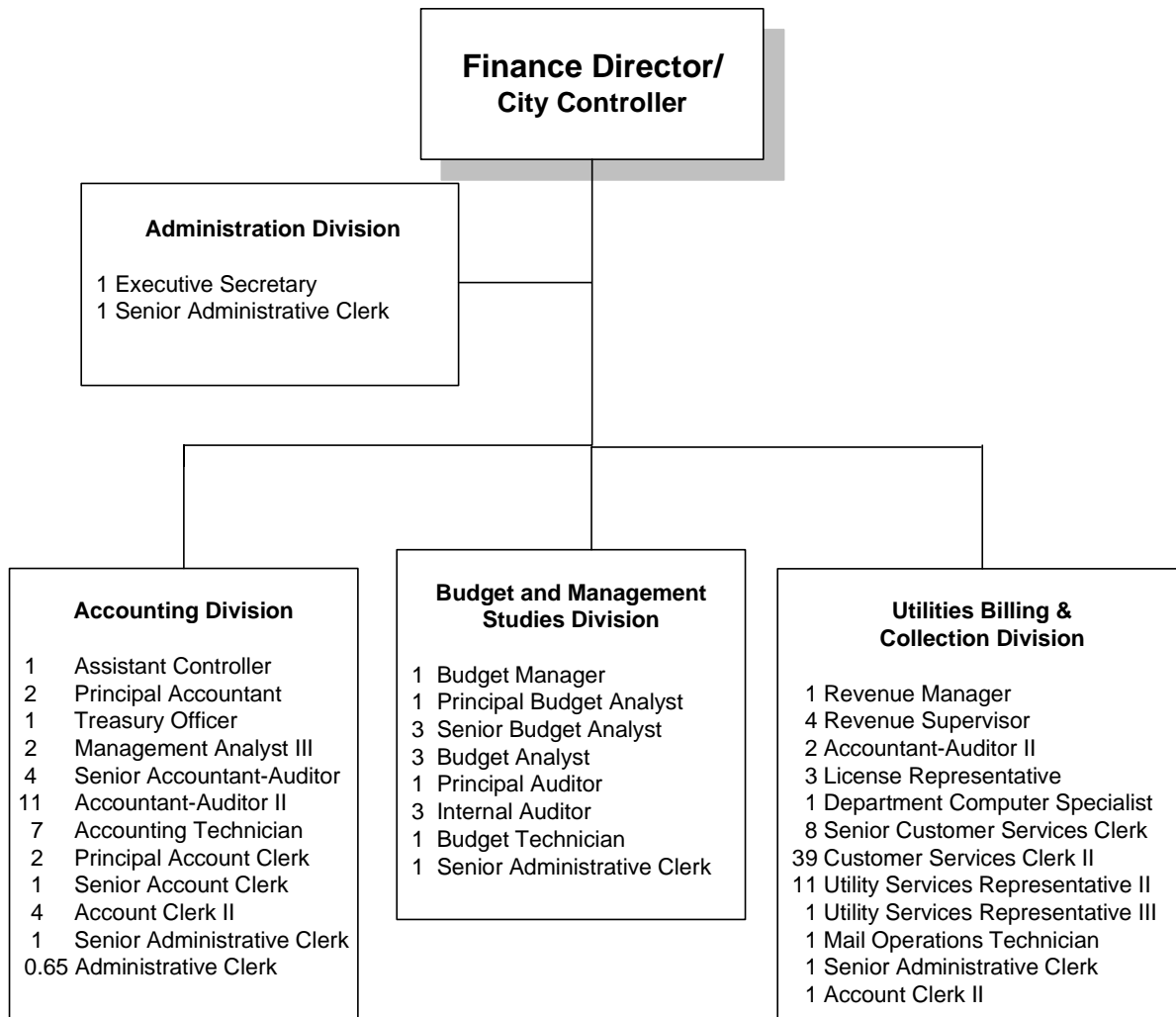


**FY 2003/2004 ISSUES**

- The City Manager has requested that the City Controller develop implementation alternatives for a Grants Management Section in the Finance Department. This new section will be responsible for all the financial aspects of grants, including ensuring timely requests for reimbursement and required interim financial reporting.



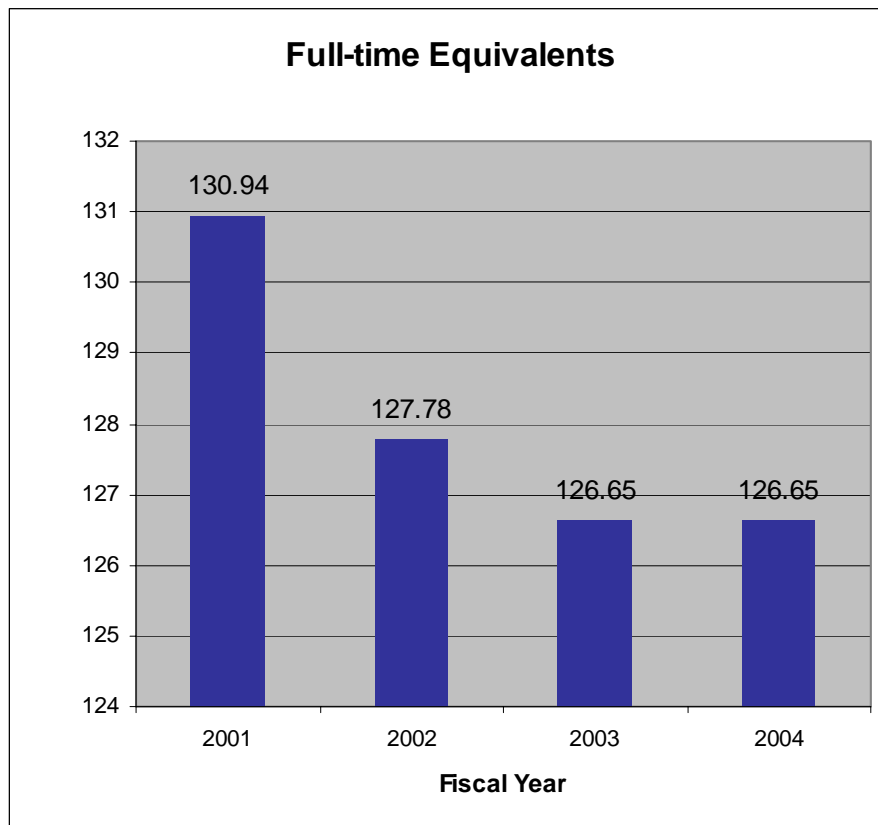
## ORGANIZATION CHART - FY 2004



126.00 Permanent Full-Time Positions  
0.65 Permanent Part-Time  
126.65 Authorized Positions

### AUTHORIZED POSITIONS SUMMARY

<b>DIVISION</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>
Administration Division	0.00	4.00	3.00
Accounting Division	39.01	35.65	36.65
Budget Division	14.00	14.00	14.00
UB&C Division	74.77	73.00	73.00
<b>TOTAL</b>	<b>127.78</b>	<b>126.65</b>	<b>126.65</b>





### AUTHORIZED POSITIONS

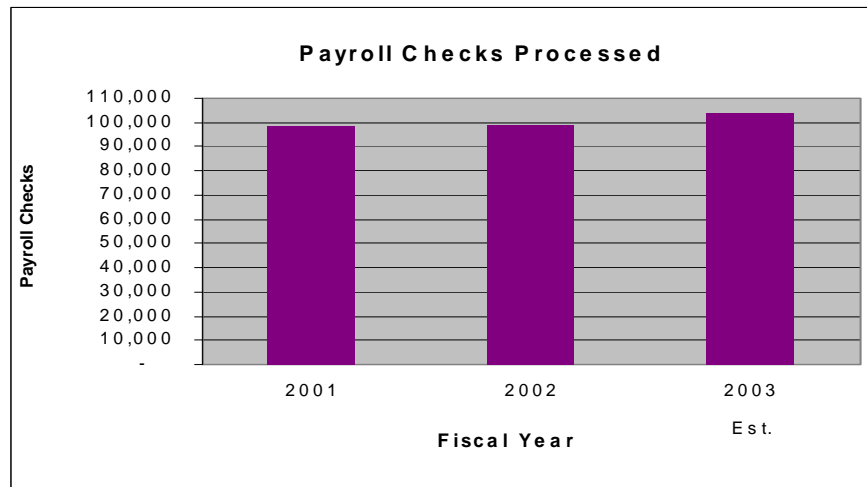
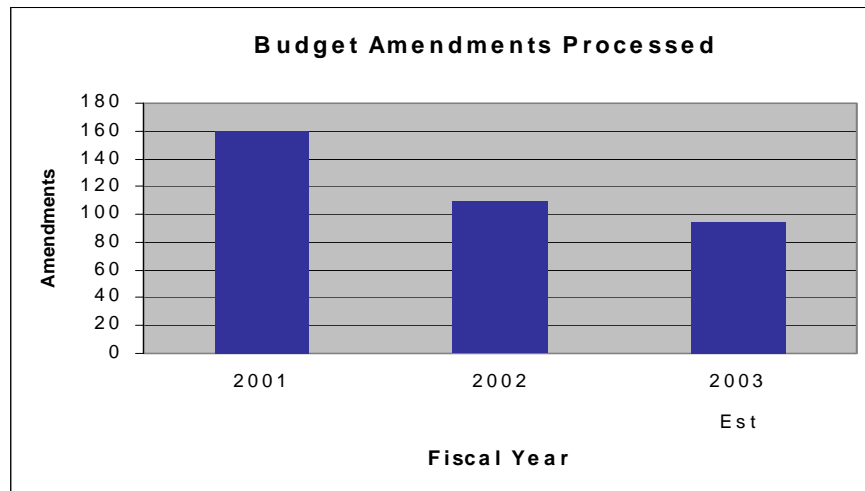
<u>Administration Division</u>		Authorized Positions		Budgeted Positions
Title	FY 2002	FY 2003	FY 2004	
<b>PERMANENT FULL-TIME</b>				
Finance Director/Controller	0.00	1.00	1.00	
Executive Secretary	0.00	1.00	1.00	
Senior Administrative Clerk	0.00	2.00	1.00	
<b>Full-Time Total</b>	<b>0.00</b>	<b>4.00</b>	<b>3.00</b>	
<b>Division Total</b>	<b>0.00</b>	<b>4.00</b>	<b>3.00</b>	
 <u>Accounting Division</u>				
<b>PERMANENT FULL-TIME</b>				
Account Clerk II	5.00	4.00	4.00	
Accountant-Auditor II	11.00	11.00	11.00	
Accounting Technician	7.00	7.00	7.00	
Assistant Controller	1.00	1.00	1.00	
Management Analyst III	1.00	1.00	2.00	
Principal Account Clerk	1.00	2.00	2.00	
Principal Accountant	2.00	2.00	2.00	
Senior Account Clerk	1.00	1.00	1.00	
Senior Accountant-Auditor	5.00	5.00	4.00	
Senior Administrative Clerk	1.00	0.00	1.00	
Senior Secretary	1.00	0.00	0.00	
Treasury Officer	1.00	1.00	1.00	
<b>Full-Time Total</b>	<b>37.00</b>	<b>35.00</b>	<b>36.00</b>	
<b>PERMANENT PART-TIME</b>				
Administrative Clerk II	0.65	0.65	0.65	
<b>Part-Time Total</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	
<b>TEMPORARY WAGES</b>				
Student Aide II	1.36	0.00	0.00	
<b>FTE Total</b>	<b>1.36</b>	<b>0.00</b>	<b>0.00</b>	
<b>Division Total</b>	<b>39.01</b>	<b>35.65</b>	<b>36.65</b>	

<u>Budget Division</u>	<u>Authorized Positions</u>		<u>Budgeted Positions</u>
<u>Title</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
<b>PERMANENT FULL-TIME</b>			
Budget Analyst	3.00	2.00	3.00
Budget Manager	1.00	1.00	1.00
Budget Technician	1.00	0.00	1.00
Internal Auditor	3.00	4.00	3.00
Principal Budget Analyst	0.00	0.00	1.00
Principal Internal Auditor	1.00	0.00	1.00
Senior Administrative Clerk	1.00	1.00	1.00
Senior Budget Analyst	4.00	5.00	3.00
Senior Secretary	0.00	1.00	0.00
<b>Full-Time Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Division Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

**UB&C Division**

<u>Title</u>			
<b>PERMANENT FULL-TIME</b>			
Account Clerk II	1.00	1.00	1.00
Customer Services Clerk II	42.00	39.00	39.00
Dept Computer Specialist	1.00	1.00	1.00
License Representative	3.00	3.00	3.00
Mail Operations Technician	1.00	1.00	1.00
Revenue Manager	1.00	1.00	1.00
Revenue Supervisor	4.00	4.00	4.00
Senior Administrative Clerk	1.00	1.00	1.00
Senior Customer Services Clerk	8.00	8.00	8.00
Utility Services Rep II	11.00	11.00	11.00
Utility Services Rep III	1.00	1.00	1.00
Accountant Auditor II	0.00	2.00	2.00
<b>Full-Time Total</b>	<b>74.00</b>	<b>73.00</b>	<b>73.00</b>
<b>TEMPORARY WAGES</b>			
Administrative Clerk II	0.26	0.00	0.00
Customer Services Clerk I	0.25	0.00	0.00
Customer Services Clerk II	0.26	0.00	0.00
<b>FTE Total</b>	<b>0.77</b>	<b>0.00</b>	<b>0.00</b>
<b>Division Total</b>	<b>74.77</b>	<b>73.00</b>	<b>73.00</b>

## ACTIVITY INDICATORS





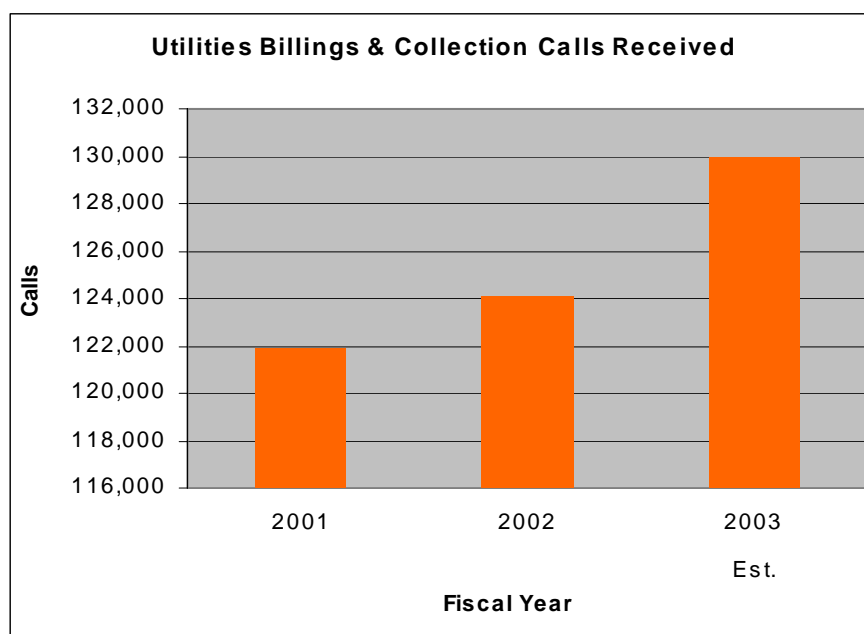
## MANAGEMENT BY OBJECTIVE

## Accounting Division

MBO	Measure	Performance	
		FY 2003	FY 2004
Prepare and present financial reports that are timely, accurate, and informative.	Monthly financial reports per year.	12	12
Prepare and present investment reports that are timely, accurate, and informative.	Monthly investment reports per year.	12	12
Maximize interest earned on City funds.	Rate of return on investment.	3.8%	3.0%
Minimize cost of transactions.	Manual paychecks issued timely.	565	600
	Electronic payroll register.	100%	100%

## Utility Billing and Collection Division

MBO	Measure	Performance	
		FY 2003	FY 2004
Provide cost effective services.	Dropped call rate.	2.2%	2.2%



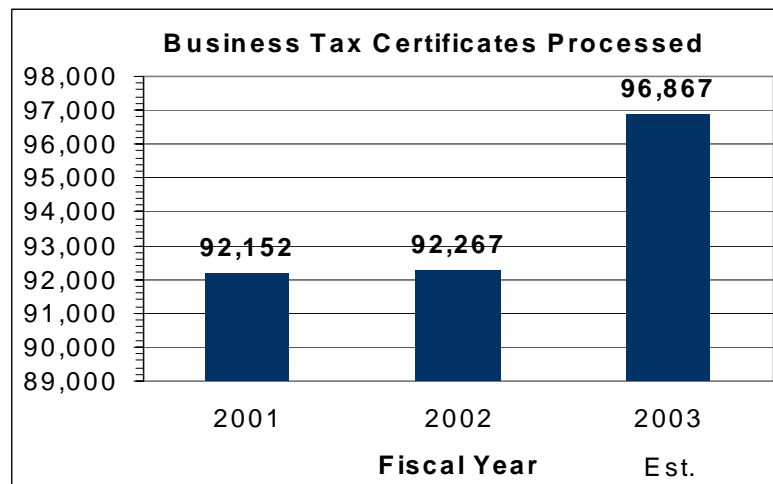
**UNFUNDED NEEDS**

- One-call center to track customer service requests from initial inquiring to the final resolution. The one-call center to be developed by the General Services Department to promote constituent satisfaction.  
Cost: \$100,000 - \$197,000



## BUDGET COMMENTS

- Staff allocation changes account for the \$42.3 thousand increase in appropriations for the Finance Administration Division. The Executive Secretary and Senior Administrative Clerk positions are budgeted 100 percent under this Division in FY 2004. Whereas, these positions were spread among the Finance Administration, Accounting, and Business License Divisions in FY 2003.
- Operating expenditures for the Accounting Division are \$119.2 thousand below FY 2003 adopted budget. The decline is primarily due to the absorption of \$90.0 thousand in reduced interdepartmental (ID) charges and the change in allocation for two staff positions reflected in the Finance Administration Division.
- Operating expenditures for the Budget and Management Studies Division are \$42.7 thousand below FY 2003 Adopted appropriations. The reduction reflects the absorption of lower ID charges by forgoing expenditures such as travel and conference, training, as well as overtime.
- Operating expenditures for the Utility Billing & Collection (UB&C) Division are \$337.2 thousand above FY 2003 Adopted appropriations. The increase is primarily a result of upgrading the HTE system. The system's costs are allocated to all HTE users based on usage. UB&C utilizes several functions of the system which includes issuing and maintaining business licenses, as well as utility billings and collections.





## CITYWIDE FIDUCIARY RESPONSIBILITIES (A)

Fund	FY 2001 Actuals	FY 2002 Actuals	FY 2003 Adopted	FY 2004 Proposed	FY 2004 Adopted
General Fund	\$ 149,842,643	\$ 278,420,014	\$ 215,098,300	\$ 217,453,200	\$ 217,795,100
Special Revenue Fund	0	5,000	0	0	0
Enterprise Fund	(3,500)	(35,541)	0	0	0
Trust Fund	(7)	54,514	0	(8,500)	(8,500)
Debt Service Fund	0	8,803,500	17,947,300	16,763,100	16,763,100
<b>TOTAL</b>	<b>\$ 149,839,136</b>	<b>\$ 287,247,487</b>	<b>\$ 233,045,600</b>	<b>\$ 234,207,800</b>	<b>\$ 234,549,700</b>

**Expenditures**

Tax Anticipation Notes (B)	\$ 0	\$ 41,321,309	\$ 41,100,000	\$ 41,100,000	\$ 41,100,000
Accounting	0	7,558,023	16,350,000	16,212,000	16,212,000
Downtown Bus Improve. Area 1	0	47,486	0	0	0
Citywide Contractual Obligation	24,442,685	10,670,276	14,566,400	14,625,100	14,625,100
<b>TOTAL</b>	<b>\$ 24,442,685</b>	<b>\$ 59,597,094</b>	<b>\$ 72,016,400</b>	<b>\$ 71,937,100</b>	<b>\$ 71,937,100</b>

## FINANCE DEPARTMENT OPERATIONS

Fund	FY 2001 Actuals	FY 2002 Actuals	FY 2003 Adopted	FY 2004 Proposed	FY 2004 Adopted
Internal Service Fund	\$ 10,357,716	\$ 11,429,411	\$ 11,024,600	\$ 11,732,500	\$ 11,732,500
<b>TOTAL</b>	<b>\$ 10,357,716</b>	<b>\$ 11,429,411</b>	<b>\$ 11,024,600</b>	<b>\$ 11,732,500</b>	<b>\$ 11,732,500</b>

<b>Expenditures</b>					
Finance Administration	\$ 0	\$ 0	\$ 201,400	\$ 243,700	\$ 243,700
Accounting	2,991,411	3,648,792	3,379,100	3,259,900	3,259,900
Budget & Mgmt Studies	1,171,464	1,195,261	1,194,700	1,152,000	1,152,000
Utility Billing & Collections (C)	5,073,986	4,901,976	5,387,100	5,724,300	5,724,300
<b>TOTAL</b>	<b>\$ 9,236,861</b>	<b>\$ 9,746,029</b>	<b>\$ 10,162,300</b>	<b>\$ 10,379,900</b>	<b>\$ 10,379,900</b>

(A) The revenue and expenditures reported here represent General Fund receipts and obligations for which the Finance Department has the Fiduciary responsibility.

(B) Tax Anticipation notes were budgeted in a Trust Fund prior to FY 2003.

(C) Increase in costs are primarily due to the upgrade of the City's billing system (HTE). These costs are ultimately recovered from users departments through interdepartmental charges.

## DIVISION: 520100 Finance Administration Division

## FUND: 50103 Finance ISF

Account Number Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>PERSONNEL SERVICES</b>					
51101 Permanent Salaries	0	0	153,600	178,200	178,200
51102 Fringe	0	0	20,600	22,100	22,100
51301 Overtime	0	0	1,000	1,000	1,000
52901 Recurring Vehicle Allowance	0	0	3,600	3,600	3,600
<b>Total Personnel Services</b>	<b>0</b>	<b>0</b>	<b>178,800</b>	<b>204,900</b>	<b>204,900</b>
<b>NON PERSONNEL SERVICES</b>					
53303 Public Relations & Information	0	0	0	100	100
55801 Training	0	0	4,000	4,000	4,000
55803 Travel & Conference	0	0	3,000	3,000	3,000
56107 Office Supplies	0	0	400	400	400
58004 Special Projects	0	0	4,000	4,000	4,000
58016 Membership & Dues	0	0	500	500	500
58017 Subscriptions & Publications	0	0	500	500	500
59102 City Attorney-Variable Charge	0	0	0	3,800	3,800
59103 Variable Charges-Budget (BMSD)	0	0	0	200	200
59107 Training Unit Charges HR	0	0	10,200	10,200	10,200
59109 Variable Charges For Finance	0	0	0	400	400
59306 Chgs For Msngr/Mail/Copier Svc	0	0	0	800	800
59307 Charges For Telephone Service	0	0	0	1,600	1,600
59309 Facilities Management Charges	0	0	0	9,300	9,300
<b>Non Personnel Services</b>	<b>0</b>	<b>0</b>	<b>22,600</b>	<b>38,800</b>	<b>38,800</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>201,400</b>	<b>243,700</b>	<b>243,700</b>

## DIVISION: 520200 Accounting Division

## FUND: 50103 Finance ISF

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>PERSONNEL SERVICES</b>						
51101	Permanent Salaries	1,429,865	1,587,329	1,654,700	1,676,000	1,676,000
51102	Fringe	221,068	247,010	247,300	249,700	249,700
51103	Employee Leave Payoff	9,533	35,993	25,100	26,400	26,400
51201	Non-Permanent Salaries	24,967	17,372	0	0	0
51202	Non-Permanent Fringe	1,921	1,310	0	0	0
51301	Overtime	8,663	6,899	19,000	16,000	16,000
51401	Premium Pay	13,272	20,756	18,500	12,500	12,500
51404	Employee Awards	53	135	0	0	0
51501	Contract Extra Help	5,824	8,969	5,000	5,400	5,400
52302	Gen Svc Pens Oblig Bnd Dbt Svc	100,722	23,545	70,400	81,000	81,000
52401	Education	0	400	0	0	0
52601	Worker's Compensation	19,600	18,300	20,300	8,100	8,100
52901	Recurring Vehicle Allowance	2,376	3,594	3,600	3,600	3,600
	<b>Total Personnel Services</b>	<b>1,837,864</b>	<b>1,971,612</b>	<b>2,063,900</b>	<b>2,078,700</b>	<b>2,078,700</b>
<b>NON PERSONNEL SERVICES</b>						
53302	Prof Svcs/Consulting - Outside	642	100,711	0	0	0
53303	Public Relations & Information	146	0	0	0	0
53304	Prof Svcs (Non-Consulting)-O/S	219,000	429,732	200,000	179,500	179,500
53305	Citywide Legal Charges	0	1,250	0	0	0
53402	Specialized Services /Tech	111,558	216,589	154,500	154,500	154,500
54303	Service Contracts-Office Equip	977	415	500	500	500
54305	O/S Repair & Maint.-Equipment	150	969	500	500	500
55501	Printing & Binding-O/S Vendor	7,863	9,062	11,400	11,400	11,400
55801	Training	9,459	10,022	23,000	6,600	6,600
55803	Travel & Conference	21,095	17,649	12,000	4,700	4,700
55804	Misc. Subsistence Expense	908	613	0	0	0
55805	Mileage Reimbursement-Nonrecur	17	0	0	0	0
56102	Office Equipment-Under 300	0	292	400	400	400
56104	Freight	25	0	0	0	0
56106	Postage	1,214	1,023	10,900	10,900	10,900
56107	Office Supplies	12,269	18,945	6,800	6,800	6,800
56108	Photographic Supplies & Proc	5,000	4,296	0	0	0
56110	Computer Software	735	2,080	500	500	500
56116	Materials & Parts-Equipment	164	0	0	0	0
57411	New Machinery & Equipment	0	242	0	0	0
57412	Replacement Machinery & Equip	402	402	0	0	0
58004	Special Projects	9,415	8,786	3,000	3,000	3,000
58005	Miscellaneous Expenditures	0	394	0	0	0
58016	Membership & Dues	608	1,931	1,000	1,000	1,000
58017	Subscriptions & Publications	2,774	1,501	0	0	0
59101	Var Interdept Reimb To Gen Fnd	3,596	805	0	0	0
59102	City Attorney-Variable Charge	30,873	61,038	42,100	63,000	63,000
59103	Variable Charges-Budget (BMSD)	15,900	15,600	15,200	11,900	11,900
59104	Variable Charges From DAS Adm	23,300	23,000	17,300	17,300	17,300
59105	Purchasing - Variable Charge	1,401	3,670	3,700	3,700	3,700
59106	Variable Charges For HR-Oper	11,778	14,275	19,900	19,900	19,900



**Finance Department****DIVISION: 520200 Accounting Division****FUND: 50103 Finance ISF**

Account Number Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>					
59114 Internal Audit Var Chgs	4,200	4,300	2,900	1,800	1,800
59201 Fixed Interdept Reimb-Gen Fund	16,600	68,700	24,600	4,900	4,900
59302 Info Systems Service Charge	96,300	161,550	256,100	161,600	161,600
59303 Info Systems Equip Charge	106,725	58,276	68,800	97,000	97,000
59304 Property Self-Insurance Chgs	200	200	200	200	200
59305 Liability Self-Insurance Chgs	22,500	15,800	20,400	200	200
59306 Chgs For Msngr/Mail/Copier Svc	55,837	52,574	61,700	53,600	53,600
59307 Charges For Telephone Service	24,457	25,425	22,500	29,700	29,700
59309 Facilities Management Charges	117,800	137,093	108,000	108,800	108,800
59312 Fleet Services Charge	409	80	0	0	0
59314 City Hall Rent	217,150	207,890	227,200	227,200	227,200
59315 Employee/Visitor Prking Perm	100	0	100	100	100
Non Personnel Services	1,153,547	1,677,180	1,315,200	1,181,200	1,181,200
<b>FUND TOTAL</b>	<b>2,991,411</b>	<b>3,648,792</b>	<b>3,379,100</b>	<b>3,259,900</b>	<b>3,259,900</b>

**DIVISION: 520200 Accounting Division**

**FUND: 62010 Ad 107-Debt Svc-Belmont/Mcknz**

Account Number Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>					
53302 Prof Svcs/Consulting - Outside	0	349	0	0	0
58011 Debt Redemption	0	15,595	0	0	0
Non Personnel Services	0	15,944	0	0	0
<b>FUND TOTAL</b>	<b>0</b>	<b>15,944</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Finance Department**

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**DIVISION: 520200 Accounting Division****FUND: 70101 Pension Oblig. Bond Debt Svc**

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>						
53302	Prof Svcs/Consulting - Outside	0	25,382	25,000	20,000	20,000
58011	Debt Redemption	0	7,516,697	16,087,000	16,192,000	16,192,000
	<b>Non Personnel Services</b>	<b>0</b>	<b>7,542,079</b>	<b>16,112,000</b>	<b>16,212,000</b>	<b>16,212,000</b>
	<b>FUND TOTAL</b>	<b>0</b>	<b>7,542,079</b>	<b>16,112,000</b>	<b>16,212,000</b>	<b>16,212,000</b>

**Finance Department**

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**DIVISION: 520200 Accounting Division****FUND: 70204 Multi-Purpose Stadium**

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>						
53302	Prof Svcs/Consulting - Outside	0	0	10,000	0	0
58011	Debt Redemption	0	0	228,000	0	0
59304	Property Self-Insurance Chgs	0	0	0	0	0
	<b>Non Personnel Services</b>	<b>0</b>	<b>0</b>	<b>238,000</b>	<b>0</b>	<b>0</b>
	<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>238,000</b>	<b>0</b>	<b>0</b>

## DIVISION: 520300 Budget Division

## FUND: 20501 Community Dev Block Grant

Account Number Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>PERSONNEL SERVICES</b>					
51101 Permanent Salaries	28,598	27,778	0	0	0
51102 Fringe	3,836	3,758	0	0	0
51103 Employee Leave Payoff	249	713	0	0	0
51201 Non-Permanent Salaries	13	223	0	0	0
51202 Non-Permanent Fringe	1	22	0	0	0
51301 Overtime	166	337	0	0	0
51401 Premium Pay	-1	0	0	0	0
52302 Gen Svc Pens Oblig Bnd Dbt Svc	4,838	1,131	0	0	0
52901 Recurring Vehicle Allowance	180	128	0	0	0
<b>Total Personnel Services</b>	<b>37,880</b>	<b>34,090</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON PERSONNEL SERVICES</b>					
53302 Prof Svcs/Consulting - Outside	0	243	0	0	0
59102 City Attorney-Variable Charge	883	270	0	0	0
59103 Variable Charges-Budget (BMSD)	1,400	1,300	0	0	0
59109 Variable Charges For Finance	289	0	0	0	0
59114 Internal Audit Var Chgs	200	200	0	0	0
59304 Property Self-Insurance Chgs	100	100	0	0	0
59305 Liability Self-Insurance Chgs	100	100	0	0	0
59307 Charges For Telephone Service	85	891	0	0	0
<b>Non Personnel Services</b>	<b>3,057</b>	<b>3,104</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>40,937</b>	<b>37,194</b>	<b>0</b>	<b>0</b>	<b>0</b>

## DIVISION: 520300 Budget Division

## FUND: 50105 Budget &amp; Mgmt Studies ISF

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>PERSONNEL SERVICES</b>						
51101	Permanent Salaries	679,627	598,244	697,800	749,000	749,000
51102	Fringe	90,605	83,740	99,600	96,500	96,500
51103	Employee Leave Payoff	7,220	10,099	32,300	23,000	23,000
51201	Non-Permanent Salaries	70	4,249	0	0	0
51202	Non-Permanent Fringe	5	413	0	0	0
51301	Overtime	3,160	8,688	5,000	0	0
51401	Premium Pay	-11	0	0	0	0
51501	Contract Extra Help	0	5,466	0	0	0
52302	Gen Svc Pens Oblig Bnd Dbt Svc	40,541	9,477	31,700	30,700	30,700
52601	Worker's Compensation	600	200	200	0	0
52901	Recurring Vehicle Allowance	3,420	2,423	4,600	4,600	4,600
	<b>Total Personnel Services</b>	<b>825,237</b>	<b>722,999</b>	<b>871,200</b>	<b>903,800</b>	<b>903,800</b>
<b>NON PERSONNEL SERVICES</b>						
53302	Prof Svcs/Consulting - Outside	180	95,244	0	0	0
53303	Public Relations & Information	311	1,592	2,000	2,000	2,000
53402	Specialized Services /Tech	1,034	8,353	32,000	32,000	32,000
54303	Service Contracts-Office Equip	133	0	500	500	500
54305	O/S Repair & Maint.--Equipment	0	0	100	100	100
55501	Printing & Binding--O/S Vendor	0	55	0	0	0
55801	Training	6,482	293	3,000	0	0
55803	Travel & Conference	9,604	10,817	15,700	0	0
55804	Misc. Subsistence Expense	716	894	1,000	1,000	1,000
55805	Mileage Reimbursement-Nonrecur	113	38	1,000	1,000	1,000
56102	Office Equipment--Under 300	0	0	1,200	1,200	1,200
56106	Postage	31	93	300	300	300
56107	Office Supplies	4,075	5,041	3,200	3,200	3,200
56108	Photographic Supplies & Proc	8	0	0	0	0
56110	Computer Software	0	167	14,400	500	500
57412	Replacement Machinery & Equip	201	201	0	0	0
57509	Relocation	0	1,000	0	0	0
58005	Miscellaneous Expenditures	104	90	0	0	0
58016	Membership & Dues	548	380	0	0	0
58017	Subscriptions & Publications	774	355	0	0	0
59101	Var Interdept Reimb To Gen Fnd	630	0	0	0	0
59102	City Attorney-Variable Charge	0	2,250	1,000	2,500	2,500
59103	Variable Charges-Budget (BMSD)	0	0	0	0	0
59106	Variable Charges For HR-Oper	12,150	7,253	9,900	9,900	9,900
59109	Variable Charges For Finance	5,589	7,800	8,400	8,400	8,400
59114	Internal Audit Var Chgs	0	0	0	0	0
59201	Fixed Interdept Reimb-Gen Fund	44,100	61,300	22,000	0	0
59302	Info Systems Service Charge	26,300	22,300	23,300	13,000	13,000
59303	Info Systems Equip Charge	35,733	29,722	23,600	11,400	11,400
59304	Property Self-Insurance Chgs	300	300	400	400	400
59305	Liability Self-Insurance Chgs	300	300	400	400	400
59306	Chgs For Msngr/Mail/Copier Svc	22,828	32,036	25,200	23,100	23,100
59307	Charges For Telephone Service	6,565	5,945	6,400	8,700	8,700

## DIVISION: 520300 Budget Division

## FUND: 50105 Budget &amp; Mgmt Studies ISF

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>						
59309	Facilities Management Charges	47,704	65,670	46,300	46,400	46,400
59312	Fleet Services Charge	0	158	0	0	0
59314	City Hall Rent	78,777	75,421	82,200	82,200	82,200
	Non Personnel Services	305,290	435,068	323,500	248,200	248,200
	<b>FUND TOTAL</b>	<b>1,130,527</b>	<b>1,158,067</b>	<b>1,194,700</b>	<b>1,152,000</b>	<b>1,152,000</b>



## DIVISION: 520400 Business License/UB&amp;C Division

## FUND: 50103 Finance ISF

Account Number Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>PERSONNEL SERVICES</b>					
51101 Permanent Salaries	500,380	477,865	551,800	551,200	551,200
51102 Fringe	90,852	94,171	104,600	104,400	104,400
51103 Employee Leave Payoff	2,600	5,644	1,300	3,000	3,000
51201 Non-Permanent Salaries	10,805	4,817	0	0	0
51202 Non-Permanent Fringe	827	370	0	0	0
51301 Overtime	121	291	500	0	0
51401 Premium Pay	728	746	2,800	0	0
51601 Compensated Leave	0	1,313	0	0	0
52302 Gen Svc Pens Oblig Bnd Dbt Svc	43,347	10,133	30,300	32,700	32,700
52601 Worker's Compensation	600	200	200	0	0
52901 Recurring Vehicle Allowance	1,224	306	10,800	0	0
<b>Total Personnel Services</b>	<b>651,484</b>	<b>595,856</b>	<b>702,300</b>	<b>691,300</b>	<b>691,300</b>
<b>NON PERSONNEL SERVICES</b>					
53302 Prof Svcs/Consulting - Outside	150	582	0	0	0
53303 Public Relations & Information	74	0	0	0	0
53304 Prof Svcs (Non-Consulting)-O/S	80	0	0	0	0
53402 Specialized Services /Tech	4,098	2,216	0	0	0
54303 Service Contracts-Office Equip	150	0	500	500	500
54305 O/S Repair & Maint.-Equipment	50	202	0	0	0
55501 Printing & Binding--O/S Vendor	7,124	6,504	8,000	8,000	8,000
55801 Training	2,019	0	2,500	0	0
55803 Travel & Conference	1,240	2,515	1,500	1,500	1,500
55804 Misc. Subsistence Expense	150	33	0	0	0
55805 Mileage Reimbursement-Nonrecur	32	11	0	0	0
56101 Clothing & Personal Supplies	0	10	0	0	0
56102 Office Equipment--Under 300	426	0	300	600	600
56106 Postage	40,654	18,198	44,700	59,000	59,000
56107 Office Supplies	4,596	3,540	2,500	4,500	4,500
56108 Photographic Supplies & Proc	0	31	0	0	0
56110 Computer Software	0	0	500	1,000	1,000
56111 Spec Operating Materials	278	1,023	0	0	0
57411 New Machinery & Equipment	1,541	754	0	0	0
57412 Replacement Machinery & Equip	615	475	500	0	0
58004 Special Projects	0	16	0	0	0
58005 Miscellaneous Expenditures	54	663	0	0	0
58016 Membership & Dues	50	17	0	0	0
58017 Subscriptions & Publications	0	54	0	0	0
59102 City Attorney-Variable Charge	6,183	3,804	5,400	6,200	6,200
59103 Variable Charges-Budget (BMSD)	3,000	2,900	2,900	2,200	2,200
59104 Variable Charges From DAS Adm	5,400	8,800	10,600	10,600	10,600
59105 Purchasing - Variable Charge	1,420	107	100	100	100
59106 Variable Charges For HR-Oper	4,629	6,230	8,700	8,700	8,700
59111 Var Reimb To Rev Div/UB & C	16,813	10,222	10,000	9,500	9,500
59114 Internal Audit Var Chgs	1,300	1,500	1,000	600	600
59201 Fixed Interdept Reimb-Gen Fund	0	3,500	13,300	5,000	5,000
59302 Info Systems Service Charge	51,200	28,800	36,200	41,100	41,100

**Finance Department****DIVISION: 520400 Business License/UB&C Division****FUND: 50103 Finance ISF**

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>						
59303	Info Systems Equip Charge	49,316	24,383	38,500	58,800	58,800
59304	Property Self-Insurance Chgs	200	100	100	100	100
59305	Liability Self-Insurance Chgs	3,200	100	100	100	100
59306	Chgs For Msngr/Mail/Copier Svc	22,498	30,719	24,900	30,500	30,500
59307	Charges For Telephone Service	9,949	6,533	5,400	5,800	5,800
59309	Facilities Management Charges	52,600	60,900	51,300	51,600	51,600
59312	Fleet Services Charge	20,429	26,880	0	0	0
59314	City Hall Rent	86,539	82,862	90,700	90,700	90,700
59315	Employee/Visitor Prking Perm	1,300	0	1,300	1,300	1,300
	<b>Non Personnel Services</b>	<b>399,357</b>	<b>335,184</b>	<b>361,500</b>	<b>398,000</b>	<b>398,000</b>
	<b>FUND TOTAL</b>	<b>1,050,841</b>	<b>931,040</b>	<b>1,063,800</b>	<b>1,089,300</b>	<b>1,089,300</b>

**DIVISION: 520400 Business License/UB&C Division**

**FUND: 52502 Utility Sales Clearing**

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>						
59306	Chgs For Msngr/Mail/Copier Svc	0	1,425	0	0	0
	<b>Non Personnel Services</b>	<b>0</b>	<b>1,425</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>FUND TOTAL</b>	<b>0</b>	<b>1,425</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Finance Department**

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**DIVISION: 520400 Business License/UB&C Division****FUND: 52506 Utility Customers Over & Short**

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>						
58005	Miscellaneous Expenditures	229	521	0	0	0
	Non Personnel Services	229	521	0	0	0
	<b>FUND TOTAL</b>	<b>229</b>	<b>521</b>	<b>0</b>	<b>0</b>	<b>0</b>

## DIVISION: 520400 Business License/UB&amp;C Division

## FUND: 52507 Utility Billing &amp; Collection

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>PERSONNEL SERVICES</b>						
51101	Permanent Salaries	1,665,763	1,761,655	1,910,500	1,881,100	1,881,100
51102	Fringe	326,623	363,877	372,900	374,700	374,700
51103	Employee Leave Payoff	9,145	8,243	14,400	14,200	14,200
51301	Overtime	530	374	1,000	1,000	1,000
51401	Premium Pay	7,436	7,453	4,200	1,000	1,000
52302	Gen Svc Pens Oblig Bnd Dbt Svc	165,453	38,677	115,600	114,300	114,300
52601	Worker's Compensation	40,000	50,200	55,600	14,800	14,800
52901	Recurring Vehicle Allowance	0	0	4,600	3,600	3,600
	<b>Total Personnel Services</b>	<b>2,214,950</b>	<b>2,230,479</b>	<b>2,478,800</b>	<b>2,404,700</b>	<b>2,404,700</b>
<b>NON PERSONNEL SERVICES</b>						
53302	Prof Svcs/Consulting - Outside	560	1,028	0	1,000	1,000
53402	Specialized Services /Tech	5,172	4,857	4,100	6,100	6,100
54101	Utilities	999	1,903	5,500	5,500	5,500
54301	O/S Repair, Maint & Serv- Bldg	450	360	6,600	6,600	6,600
54303	Service Contracts-Office Equip	25,806	65,715	32,500	57,900	57,900
54305	O/S Repair & Maint.-Equipment	0	257	1,000	1,000	1,000
54411	Space Rentals	23,336	21,063	21,500	21,500	21,500
55501	Printing & Binding--O/S Vendor	17,050	71,547	62,000	62,000	62,000
55801	Training	1,535	70	5,500	2,000	2,000
55803	Travel & Conference	5,847	5,414	2,000	2,000	2,000
55804	Misc. Subsistence Expense	0	51	0	0	0
56101	Clothing & Personal Supplies	274	235	600	600	600
56102	Office Equipment--Under 300	0	0	2,900	2,900	2,900
56104	Freight	0	537	0	0	0
56105	Small Tools For Field Oper	97	419	1,000	1,000	1,000
56106	Postage	309,339	312,292	298,000	300,000	300,000
56107	Office Supplies	25,169	11,052	13,900	13,900	13,900
56108	Photographic Supplies & Proc	0	797	0	0	0
56109	Office Equipment Rentals	0	0	600	600	600
56110	Computer Software	0	39,000	1,700	1,700	1,700
56116	Materials & Parts--Equipment	0	22	1,000	1,000	1,000
56260	Gasoline	31	0	0	0	0
57411	New Machinery & Equipment	0	863	0	0	0
57412	Replacement Machinery & Equip	129,677	1,003	0	26,000	26,000
57414	Lease/Purchase-Equipment	0	0	37,400	37,400	37,400
58004	Special Projects	0	31	0	0	0
58005	Miscellaneous Expenditures	3,319	1,784	0	0	0
58016	Membership & Dues	116	182	200	200	200
58017	Subscriptions & Publications	259	493	200	200	200
59101	Var Interdept Reimb To Gen Fnd	339	231	0	0	0
59102	City Attorney-Variable Charge	11,085	18,035	16,700	16,800	16,800
59103	Variable Charges-Budget (BMSD)	11,100	10,700	10,600	8,200	8,200
59104	Variable Charges From DAS Adm	43,000	103,600	120,200	120,200	120,200
59105	Purchasing - Variable Charge	5,042	9,392	5,600	5,600	5,600
59106	Variable Charges For HR-Oper	13,100	25,445	35,600	35,600	35,600
59109	Variable Charges For Finance	26,982	29,800	32,300	32,300	32,300

## DIVISION: 520400 Business License/UB&amp;C Division

## FUND: 52507 Utility Billing &amp; Collection

Account Number Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>					
59112 Var Interdept Reimb To Enterpr	0	15	0	0	0
59114 Internal Audit Var Chgs	6,000	6,400	4,300	2,600	2,600
59201 Fixed Interdept Reimb-Gen Fund	24,500	4,300	10,500	65,200	65,200
59302 Info Systems Service Charge	308,800	205,300	247,000	295,100	295,100
59303 Info Systems Equip Charge	250,842	157,337	209,400	473,000	473,000
59304 Property Self-Insurance Chgs	700	4,400	3,500	1,100	1,100
59305 Liability Self-Insurance Chgs	90,000	132,400	166,000	143,700	143,700
59306 Chgs For Msngr/Mail/Copier Svc	18,392	18,562	20,300	19,600	19,600
59307 Charges For Telephone Service	34,814	28,144	27,200	25,600	25,600
59309 Facilities Management Charges	136,280	158,184	128,300	129,100	129,100
59311 Fleet Depreciation Charge	8,848	19,787	21,900	22,700	22,700
59312 Fleet Services Charge	48,476	54,307	56,400	52,300	52,300
59314 City Hall Rent	220,630	211,197	230,500	230,500	230,500
Non Personnel Services	1,807,966	1,738,511	1,844,500	2,230,300	2,230,300
<b>FUND TOTAL</b>	<b>4,022,916</b>	<b>3,968,990</b>	<b>4,323,300</b>	<b>4,635,000</b>	<b>4,635,000</b>

## DIVISION: 520500 Unrestricted General Fund Revenue Division

## FUND: 10201 Tax &amp; Revenue Anticip Note Res

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>						
53302	Prof Svcs/Consulting - Outside	0	30,937	7,000	7,000	7,000
55501	Printing & Binding--O/S Vendor	0	4,816	0	0	0
58011	Debt Redemption	0	41,285,556	41,093,000	41,093,000	41,093,000
	Non Personnel Services	0	41,321,309	41,100,000	41,100,000	41,100,000
	<b>FUND TOTAL</b>	<b>0</b>	<b>41,321,309</b>	<b>41,100,000</b>	<b>41,100,000</b>	<b>41,100,000</b>

## DIVISION: 520600 Citywide Contractual Obligations Division

## FUND: 10101 General Fund

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>PERSONNEL SERVICES</b>						
51102	Fringe	25	0	0	0	0
51404	Employee Awards	2,625	0	0	0	0
52301	P & F Pens Oblig Bond Debt Svc	15,765,005	3,685,269	11,015,700	10,911,900	10,911,900
52302	Gen Svc Pens Oblig Bnd Dbt Svc	1,824,815	426,573	1,275,000	1,533,600	1,533,600
52401	Education	48,081	31,951	40,000	40,000	40,000
	<b>Total Personnel Services</b>	<b>17,640,551</b>	<b>4,143,793</b>	<b>12,330,700</b>	<b>12,485,500</b>	<b>12,485,500</b>
<b>NON PERSONNEL SERVICES</b>						
53302	Prof Svcs/Consulting - Outside	399,738	469,744	100,000	50,000	50,000
53303	Public Relations & Information	854	4,440	0	0	0
53402	Specialized Services /Tech	42,722	1,498,766	0	0	0
54305	O/S Repair & Maint.--Equipment	15	0	0	0	0
55803	Travel & Conference	0	5,561	0	0	0
55804	Misc. Subsistence Expense	0	189	0	0	0
56104	Freight	0	22	0	0	0
56106	Postage	16	50	0	0	0
57431	Furniture & Fixtures	0	726	0	0	0
57507	Contract Construction	6,000	0	0	0	0
58002	Outside Agency Support	2,499,660	1,245,417	0	0	0
58004	Special Projects	285,854	134,032	0	0	0
58005	Miscellaneous Expenditures	1,250	1,000	0	0	0
58008	Oral Board Reimbursement	964	0	0	0	0
58016	Membership & Dues	64,144	40,685	0	0	0
59102	City Attorney-Variable Charge	128,872	212,123	228,100	306,000	306,000
59103	Variable Charges-Budget (BMSD)	32,166	31,700	31,100	23,900	23,900
59105	Purchasing - Variable Charge	1,916	70	0	0	0
59109	Variable Charges For Finance	597,192	939,200	1,033,700	1,033,700	1,033,700
59114	Internal Audit Var Chgs	16,384	18,200	12,300	7,000	7,000
59302	Info Systems Service Charge	1,782	0	0	0	0
59303	Info Systems Equip Charge	990	209	0	0	0
59304	Property Self-Insurance Chgs	495	500	300	300	300
59305	Liability Self-Insurance Chgs	679,536	875,100	134,200	70,900	70,900
59306	Chgs For Msngr/Mail/Copier Svc	1,850	1,301	2,000	0	0
59307	Charges For Telephone Service	0	0	0	5,400	5,400
59309	Facilities Management Charges	55,600	63,200	57,400	7,300	7,300
59314	City Hall Rent	93,855	89,844	98,100	98,100	98,100
	<b>Non Personnel Services</b>	<b>4,911,855</b>	<b>5,632,079</b>	<b>1,697,200</b>	<b>1,602,600</b>	<b>1,602,600</b>
<b>CONTINGENCY</b>						
61001	Contingency/Reserve	1,000,000	0	0	0	0
	<b>Contingency</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>FUND TOTAL</b>	<b>23,552,406</b>	<b>9,775,872</b>	<b>14,027,900</b>	<b>14,088,100</b>	<b>14,088,100</b>



**DIVISION: 520600 Citywide Contractual Obligations Division**

**FUND: 70102 Judgement Obligation-Blosser**

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>						
53302	Prof Svcs/Consulting - Outside	0	5,275	8,000	8,000	8,000
58011	Debt Redemption	890,279	889,129	530,500	529,000	529,000
	<b>Non Personnel Services</b>	<b>890,279</b>	<b>894,404</b>	<b>538,500</b>	<b>537,000</b>	<b>537,000</b>
	<b>FUND TOTAL</b>	<b>890,279</b>	<b>894,404</b>	<b>538,500</b>	<b>537,000</b>	<b>537,000</b>

**Finance Department**

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**DIVISION: 520700 Downtown Bus Imp Area 1 Division****FUND: 63506 Downtown Bus Improv Area Trust**

Account Number	Description	FY 01 Actuals	FY 02 Actuals	FY 03 Adopted	FY 04 Proposed	FY 04 Adopted
<b>NON PERSONNEL SERVICES</b>						
53303	Public Relations & Information	0	47,486	0	0	0
	<b>Non Personnel Services</b>	<b>0</b>	<b>47,486</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>FUND TOTAL</b>	<b>0</b>	<b>47,486</b>	<b>0</b>	<b>0</b>	<b>0</b>

